



Vasudev Mehta

Whether Service Tax is liable on the construction of residential complex built by the contractor for the employees of a corporate entity can be subjected to levy of Service Tax? Held: No Facts The records of the Appellant was audited by the officers of Central Excise, Rajkot. It was observed that the Appellant had also shown value of service charged against exempted services in their ST-3 returns filed for the services under the taxable category of 'Commercial or Industrial Construction Service.' The Appellant informed that that they had earned the said income against service provided viz. 'Commercial or Industrial Construction Services' and 'Renting of Immovable Property' Services and contended that the said income was on account of providing services to Kandla Port Trust which they believed to be exempted from the payment of Se.....